

The Union Budget Law, 2015
(The Pyidaungsu Hluttaw Law No. 20, 2015)

The 6th Waning of Tagu , 1376 M.E.

(9 April, 2015)

The Pyidaungsu Hluttaw hereby enacts this Law.

Part I

Title and Date of Effectiveness

1. (a) This Law shall be called **the Union Budget Law, 2015**.
- (b) This Law shall take effect commencing from 1 April, 2015 for the financial year 2015-2016.

Part II

The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and the Departments

Chapter I

Receipts and Expenditures

2. The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and the Departments shall carry out their functions with the Union Budget Programme. All receipts from carrying out as such shall be credited to the Union Budget and all expenditures payable shall be debited from the Union Budget.

3.
 - (a) The respective persons who have been assigned responsibility for the receipts and expenditures of the President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Union Ministries and Departments shall supervise and collect the receipts and administer the expenditures as are shown against them in Schedules (1),(2),(3) and (4).
 - (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate the power conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
 - (d) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aid and loan received exceed the estimated amount, and if expenditures of the work related to receipts as such are to be incurred out of such excess amount received are to expend the excess of the sanctioned expenditures shown in Schedules (2) and (4), the Union Government may scrutinize and permit with the approval of the Pyidaungsu Hluttaw. Provided that the said amount of loans shall not exceed the amount stipulated in section 12. Due to such foreign aid and loan, it may be incurred from the reserve fund in accord with the provisions of section 24 if exceeds the submission of the revised estimate budget for the expenditures which are to be incurred in kyat from the Union Budget.
4.
 - (a) The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court

of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall mention in the revised estimate budget for the year 2015-2016 submitted to the Pyidaungsu Hluttaw in respect of receipts obtained more or less than the estimated receipts under this Law in supervising and collecting the receipts. The alterations arisen after the submission of the revised estimate budget shall be mentioned in actual accounts.

- (b) The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall mention in the revised estimate budget for the year 2015-2016 submitted to the Pyidaungsu Hluttaw in respect of expenditures transferred and expended the budget head within expenditures permitted under this Law and expenditures expended with the permission of the Union Government under sub-section (d) of section 3 in administering the expenditures. The alterations arisen after the submission of the revised estimate budget shall be mentioned in actual accounts.
- (c) The Union Government shall submit to the Pyidaungsu Hluttaw and obtain the approval together with objects and reasons case-wise for the matters permitted to expend in excess under sub-section (d) of section 3 of this Law.

5. The Union Government may, when the Social Security Board subsists on the social security fund and employment injury benefit fund, and so requested for not being sufficient in providing the benefit from such funds contributing and providing from the Union Budget Fund and issuance of necessary loans,

and providing from the Union Budget Fund, as may be necessary, for the social security housing project, permit with the approval of the Pyidaungsu Hluttaw.

6. The Union Government may permit with the approval of the Pyidaungsu Hluttaw, providing appropriately from the Union Fund, grant as a special case, issuance of necessary loans for the sum required by the estimated budget of the Region or State Government that coordinated with the Financial Commission.

Chapter II

Taking of Loans

7. The Union Government may, for the purpose of projects or expenditures contained in the estimated Union Budget, take loan by issuing loan agreements or security bonds guaranteed by the Union or by other means, within the country or from abroad, with the approval of the Pyidaungsu Hluttaw. Reasonable rates of interest may be stipulated for such loans. Conditions for repayment, redemption or provisions to manage other wise may also be made. Provided that, rates of interest and necessary conditions for taking of loans from the Central Bank of Myanmar may be stipulated after coordination with the Central Bank of Myanmar.

8. Regarding loans obtained by selling security bonds for covering the deficit in the budget of the previous financial year, new security bonds may be exchanged by the Union Government when payment of the loans becomes due.

9. The Ministry of Finance instead of the Union Government may, buying and selling the Government securities for covering the deficit in the budget of financial year, assign to the Central Bank of Myanmar.

10. The Union Government may grant permission to any Union Government department to take loan from abroad for any project with the approval of the Pyidaungsu Hluttaw. The loans obtained from abroad may be re-lent by stipulating appropriate terms to the business which carrying out mutual interest with the State.

11. (a) The Union Government may empower the Union Minister for the Ministry of Finance for enabling to carry out all or part of the matters contained in this chapter.

- (b) The Union Minister for the Ministry of Finance may, on behalf of the State, furnish guarantees for taking of loans under this chapter.

12. During the financial year commencing from 1 April, 2015 and ending on 31st March, 2016, the total amount of loans actually received by execution of loan agreements under this chapter shall not exceed kyats thirty nine hundred thousand million. In this matter, taking of loans within the country or from abroad shall be included.

Chapter III

Union Ministries and Departments Function Beyond the Union Budget Fund

13. The Social Security Board shall subsist on their own social security fund and employment injury benefit fund, and carry out the functions by their own arrangement of fund.

14. (a) The respective persons assigned duty for receipt and expenditure of the Social Security Board shall supervise and collect the receipt and administer the expenditures as are shown against them in schedules (5) and (6).

- (b) The respective persons taken responsibility contained in sub-section (a) may delegate the powers empowered to them to the respective persons serving under them.

- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.

15. (a) The Union Government may alter the money shown in the schedules (5) and (6) of the Social Security Board if necessary. Regarding to alteration as such, it shall be mentioned together with the reasons case wise for the matters in the estimated budget for the year 2015-2016 submitted to the Pyidaungsu Hluttaw and in the actual account

for the alterations arisen of the submission after the revised estimate budget.

- (b) The Union Government may allow the required money to run the business or to invest with the aid or loan to the Social Security Board with the approval of the Pyidaungsu Hluttaw.

Part III

State-owned Economic Organizations

Chapter I

Receipts and Expenditures

16. (a) The State-owned Economic Organizations shall, with their own budget programmes, carry out the expenditure for the purchase of raw materials, income tax, contribution to the State and commercial tax under the required current expenditure for production of goods, services and trading according to the organizations as the working capital for carrying out their functions in accord with the stipulation of the Ministry of Finance in carrying out commercially and in accord with the principle of subsistence on their own fund. If the working capital for carrying out their functions is not sufficient to carry out with their own budget programmes, it may be taken loan from the State-owned banks established under the Myanmar Financial Institutions Law.
- (b) The State-owned Economic Organizations shall carry out other current expenditures other than the expenditures contained in section 16 (a), the expenditures for repayment of loans to abroad and capital expenditures with the Union Budget Programme.
17. For the purpose of compiling the debit and credit of the State-owned Economic Organizations, it shall be shown in the accounts of the Union Fund.
18. (a) The receipts and expenditures shown in schedules (7) and (8) are the money intended to be successfully implemented under the objectives of project by the State-owned Economic Organizations.

- (b) The respective persons who have been assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in schedules (7) and (8).
- (c) The supervision and collection of the receipts and administration of the expenditures shall carry out in accord with the provisions of this Law, relevant laws, rules, regulations, bye - laws, notifications, orders , directives and procedures.

Chapter II

Powers of the Union Government Related to the State-owned Economic Organizations

- 19. (a) The Union Government shall stipulate State-owned Economic Organizations to be carried out commercially.
- (b) The Union Government may scrutinize and alter in respect of increase and decrease the receipts shown in schedule (7) of this Law or in respect of alteration of amount in current expenditures and loans of an organization permitted under schedule (8) of this Law or in respect of alteration of amount in each original project without alteration of projects in capital expenditures according to the requirement of the State-owned Economic Organization. Such alteration of receipts and expenditures shall be shown in the revised estimate budget for the 2015-2016 financial year submitted to the Pyidaungsu Hluttaw or in the actual accounts for alterations arisen after the submission of the revised estimate budget together with objects and reasons case-wise for the matters.
- (c) The Union Government may, with the approval of the Pyidaungsu Hluttaw, transfer in respect of alteration the current expenditures, capital expenditures and loans from an organization to any other organization or in respect of alteration the capital expenditure from one project to any other project within an organization. Such alteration of

receipts and expenditures shall be shown in the revised estimate budget for the 2015-2016 financial year submitted to the Pyidaungsu Hluttaw. The alteration arisen after the submission of the revised estimate budget shall be submitted to the nearest convening of the Pyidaungsu Hluttaw session within the 2015-2016 financial year and may be altered after obtaining approval together with objects and reasons case - wise for the matters.

- (d) The Union Government may, with the approval of the Pyidaungsu Hluttaw, obtain the required working capital for carrying out their functions or the required money for investment with grant or loan to the State-owned Economic Organizations.
- (e) The Union Government shall, with the approval of the Pyidaungsu Hluttaw, stipulate the amount of money to be contributed by the State-owned Economic Organizations to the State.
- (f) The Union Government may stipulate the amount to be able to take loan from the banks established under the Myanmar Financial Institutions Law, the required working capital for carrying out the functions or the required money for investment of the State-owned Economic Organizations.
- (g) The expression "the State-owned Economic Organizations" contained in sub-section (f) shall not include the State-owned banks and Financial Institutions established under the Myanmar Financial Institutions Law.
- (h) The Union Government may confer the powers contained in sub-section (f) to the Union Minister for the Ministry of Finance.

Chapter III

Financial Powers of the State-owned Economic Organizations

- 20. (a) The State-owned Economic Organizations shall administer their functions with the supervision of the relevant responsible person shown in schedules (7) and (8).

- (b) In respect of increase and decrease in receipts shown in schedule (7), or in respect of the alteration of amount in current expenditures and loans of an organization permitted under schedule (8), or in respect of the alteration of amount in each original project without alteration of projects in capital expenditure according to the requirement of functions of the State-owned Economic Organizations after submitting to the Union Government and may be altered with the permission of the Union Government.
- (c) In respect of transferring the current expenditures, capital expenditures and financial expenditures from any Government department organization to any other department organization or in respect of transferring from a project to any other project within an organization in capital expenditure after submitting to the Union Government and may be altered with the approval of the Pyidaungsu Hluttaw.
- (d) The State- owned Economic Organizations may take loan not exceeding the amount stipulated by the Union Government if desirous of taking loan under sub-section (f) of section 19.

Chapter IV

State-owned Economic Organizations Undertaken Outside the Union

Budget Account

- 21. (a) The Union Government shall stipulate the State-owned Economic Organizations undertaken beyond the Union Budget Account. Such stipulation shall be reported to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons.
- (b) The State-owned Economic Organizations undertaken beyond the Union Budget Account shall carry out commercially and subsist on their own fund.
- (c) For the purpose of compiling the debit and credit of the State-owned Economic Organizations undertaken beyond the Union Budget Account, it shall be shown in the Union Budget.

22. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations undertaken beyond the Union Budget Account shall supervise and collect the receipts, and administer the expenditures as are shown against them in schedules (9) and (10).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
- (d) The Union Government shall, with the approval of the Pyidaungsu Hluttaw, stipulate the amount of money to be contributed by the State-owned Economic Organizations undertaken beyond the Union Budget Account to the State.
23. (a) The State-owned Economic Organizations undertaken beyond the Union Budget Account may, with the approval of the Union Government, alter the receipts and expenditures shown in schedules (9) and (10) according to the requirement of their functions.
- (b) The Union Government may stipulate the amount to be able to take loan in accord with stipulations from the banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions or for investment to the State-owned Economic Organizations undertaken beyond the Union Budget Account.

Part IV

Reserve Fund

24. (a) The expenditures incurred by the President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the

Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments, the State-owned Economic Organizations and Region or State Government out of the reserve fund shown in Schedule (4), column (4) shall have the right to carry out only in accord with the following conditions:

- (i) being the expenditure for force majeure natural disaster;
 - (ii) being a special case in which expenditure must be incurred within the financial year;
 - (iii) where transfer of budget head cannot be effected or where there is no allotment for transfer of budget head under the existing laws, rules, regulations and bye-laws.
- (b) Any expenditure incurred from the reserve fund shall be made only by the decision of the Union Government.
- (c) The Union Government shall submit matters incurred out of the reserve fund to the nearest convening of the Pyidaungsu Hluttaw session together with the objects and reasons case-wise.

Part V

Cantonment Municipalities

25. The Cantonment municipalities shall subsist on their own funds and carry out their functions with their own Budget Programmes.

26. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect the receipts, and administer the expenditures as are shown against them in schedules (11) and (12).

- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate the powers empowered to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
27. (a) The Union Government may alter the sum shown in Schedules (11) and (12) of Cantonment Municipalities if it is necessary according to the functions. Such alteration shall be shown in the revised estimate budget for the 2015-2016 financial year submitted to the Pyidaungsu Hluttaw or in the actual accounts for alterations arisen after the submission of the revised estimate budget together with objects and reasons case-wise for the matters.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment with grants or loans.
28. The Cantonment Municipalities may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, notifications, orders , directives as are relevant to them.

Part VI

Nay Pyi Taw Council

29. The Nay Pyi Taw Council shall carry out the functions with the Union Budget Programme. The receipts obtained in carrying out such functions shall be credited to the Union Budget, and the expenditures payable shall be debited from the Union Budget.
30. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Council shall

supervise and collect the receipts, and administer the expenditures as are shown against them in schedule (13) and (14).

- (b) The respective persons who have undertaken the responsibility under sub- section (a) may delegate their powers to the respective persons serving under them.
- (c) In supervising and collecting the receipts or in administering the expenditures, it shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.

31. The Union Government may alter the sum shown in schedule (13) and (14) of the Nay Pyi Taw Council according to the requirement of their functions. In respect of such alteration shall be shown in the revised estimate budget for the 2015-2016 year submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate budget shall be shown in the actual accounts.

Part VII

Nay Pyi Taw Development Committee

32. The Nay Pyi Taw Development Committee shall subsist on their own funds and take the approval of the Pyidaungsu Hluttaw in carrying out their functions with their own Budget Programmes.

- 33. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect the receipts and administer the expenditures as are shown against them in schedules (15) and (16).

- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers empowered to the respective persons serving under them.
 - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
34. (a) The Union Government may alter the sum shown in Schedules (15) and (16) if it is necessary according to the functions of the Nay Pyi Taw Development Committee. In respect of such alteration shall be shown in the revised estimate budget for the 2015-2016 financial year submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate budget shall be shown in the actual account together with objects and reasons case-wise for the matters.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Nay Pyi Taw Development Committee to obtain money required for carrying out their functions or for investment with grant or loan.
35. The Nay Pyi Taw Development Committee may collect only the kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, notifications, orders, directives as are relevant to them.

Part VIII

Central Bank of Myanmar

36. (a) The Central Bank of Myanmar shall subsist on their own funds and take the approval of the Pyidaungsu Hluttaw in carrying out their functions in accord with their Budget Programmes.

- (b) For the purpose of compiling the debit and credit of the Central Bank of Myanmar, it shall be shown in the accounts of the Union Estimated Budget.
37. (a) The respective person who have been assigned responsibility for the receipt and expenditure of the Central Bank of Myanmar shall supervise and collect the receipts, and administer the expenditures as are shown against them in Schedules (17) and (18).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.
38. The receipts and expenditures shown in Schedules (17) and (18) of the Central Bank of Myanmar, with the approval of the Union Government, may be altered if it becomes necessary according to the functions. In respect of alterations of such receipts and expenditures shall be shown in the revised estimate budget for the 2015-2016 financial year submitted to the Pyidaung Hluttaw and in the actual account alterations arisen after the submission of the revised estimate budget together with objects and reasons case-wise for the matters.
39. (a) The Central Bank of Myanmar shall credit the sum equivalent to forty percent of net profit to the general reserve accounts of the Central Bank of Myanmar when ending the financial year. The remaining sum of net profit has been used to redeem the Government debenture held by the Central Bank of Myanmar. The

balanced money out of the remaining net profit shall be credited to the State.

- (b) The Union Government shall stipulate the money to be credited to the State by the Central Bank of Myanmar with the approval of the Pyidaungsu Hluttaw.
- (c) The Central Bank of Myanmar shall, if the loss occurred when the financial year ends, set off the said loss out of the general reserve accounts of the Central Bank of Myanmar.
- (d) The loan may be lent to the Union Government with the approval of the Pyidungsu Hluttaw if necessary.

I hereby sign under the Constitution of the Republic of the Union of Myanmar.

Sd/ Thein Sein

President

The Republic of the Union of Myanmar

The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union and the Union Civil Services Board

Schedule (1)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	The President of the Union	The President of the Union or a person delegated by the President of the Union												
2	The Union Government	The President of the Union or a person delegated by the President of the Union			78.540			0.150						78.690
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			3.000				297.432		446.148			746.580
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw			0.200									0.200
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw			0.300									0.300
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			210.300									210.300
7	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union			0.050									0.050
8	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission			228.550									228.550
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union			12.000									12.000
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			78.468			0.030	612.000		918.000			1,608.498
11	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board			31.580									31.580
	Total				642.988			0.180	909.432		1,364.148			2,916.748

The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union and the Union Civil Services Board

Schedule (2)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								Total	
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings		
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	The President of the Union	The President of the Union or a person delegated by the President of the Union	10,058.196		2,082.646	6.000						12,146.842
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,841.813			99.291						1,941.104
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1,184.973	3.347		803.580						1,991.900
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	7,195.803			506.425						7,702.228
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	5,438.476			277.500						5,715.976
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	14,407.209			7,097.055						21,504.264
7	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union	770.608			4.400						775.008
8	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	49,555.295			1,729.900						51,285.195
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	2,032.120			178.520						2,210.640
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	3,107.915	14.535		1,567.729						4,690.179
11	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board	7,448.337			319.550						7,767.887
Total			103,040.745	17.882	2,082.646	12,589.950						117,731.223

The Union Ministries and Departments

Schedule (3)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Tax levied on inland productions and public consumption	The President of the Union or a person delegated by the President of the Union	2,579,993.149											2,579,993.149
1	Excise duty		917.794											917.794
2	Commercial tax		2,324,565.355											2,324,565.355
3	Licence fees on imported goods		6,500.000											6,500.000
4	State Lottery		30,000.000											30,000.000
5	Taxes on Transport		185,300.000											185,300.000
6	Sales proceeds of stamps		32,710.000											32,710.000
2	Taxes levied on income and ownership	- ditto -	2,135,434.645											2,135,434.645
1	Income-Tax		2,135,434.645											2,135,434.645
3	Customs duties	- ditto -	375,000.000											375,000.000
1	Customs duties		375,000.000											375,000.000
4	Taxes levied on utility of State owned properties	- ditto -	857,846.335											857,846.335
1	Taxes on land (Land Revenue)		0.873											0.873
2	Water Tax and Embankment Tax		0.025											0.025
3	Tax on extraction of forest produces		1,272.937											1,272.937
4	Tax on extraction of mineral		5.150											5.150
5	Tax on Fisheries		1,103.800											1,103.800
6	Tax levied on rubber		0.500											0.500
7	Tax on extraction of petroleum and natural gas		306,311.050											306,311.050
8	Minerals Tax and Treasure Tax		9,390.000											9,390.000
9	Tax levied on Communication Services		529,880.000											529,880.000
10	Tax levied on extraction of electricity		9,882.000											9,882.000
5	Receipts from the Union Economic Organizations	- ditto -		528,621.410										528,621.410

The Union Ministries and Departments

Continuation of Schedule (3)
kyats in million

Serial Number	Subject	Responsible Person	Receipts												
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total	
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
6	Receipts from the State owned Economic Organiztions undertaken outside the Union Budget Account	The President of the Union or a person delegated by the President of the Union		8,386.721											8,386.721
7	Central Bank of Myanmar	- ditto -		161,043.000											161,043.000
8	Home Affairs	- ditto -			16,032.110										16,032.110
9	Defence	- ditto -			159,297.587										159,297.587
10	Border Affairs	- ditto -			98.677						2,550.000				2,648.677
11	Foreign Affairs	- ditto -			1,498.000						2,131.800				3,629.800
12	Information	- ditto -			8,503.400						814.980				9,318.380
13	President's Office	- ditto -													
14	Religious Affairs	- ditto -			62.870										62.870
15	Co-operatives	- ditto -			139.758	20,835.185					21,675.000	306,000.000			348,649.943
16	Agriculture and Irrigation	- ditto -			29,666.901			378.000	18,093.598			189,389.769			237,528.268
17	Livestock, Fisheries and Rural Development	- ditto -			2,926.175				85,037.415			21,761.378			109,724.968
18	Communications and Information Technology	- ditto -										8,874.000			8,874.000
19	Transport	- ditto -			82,442.000				9,712.764			10,200.000			102,354.764
20	Environmental Conservation and Forestry	- ditto -			1,320.043				1,919.815				22.500		3,262.358
21	Electric Power	- ditto -			60.092	3,088.776					3,534.300	49,650.188	1,434.232		57,767.588
22	Immigration and Population	- ditto -			20,348.000										20,348.000
23	Energy	- ditto -			0.060										0.060
24	Industry	- ditto -			1,428.565				758.547						2,187.112
25	Commerce	- ditto -			8,081.384			3,191.156	306.000				641.236		12,219.776
26	Sports	- ditto -			250.050										250.050
27	Education	- ditto -			7,832.305				35,012.429			23,460.000			66,304.734
28	Health	- ditto -			9,313.526			3.000	24,122.900			26,547.050			59,986.476
29	Mines	- ditto -			1,857.500				68.600						1,926.100
30	Culture	- ditto -			6,607.553										6,607.553
31	Finance	- ditto -			25,247.028	53,044.421			1,448.604	5,773.918	1,728.696				87,242.667

The Union Ministries and Departments

Schedule (3) end
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
32	National Planning and Economic Development	The President of the Union or a person delegated by the President of the Union			9,511.420			1.450	832.180		667.712			11,012.762
33	Construction	- ditto -			39,501.561			200,000.000	27,908.417		331,851.000			599,260.978
34	Labour,Employment and Social Security	- ditto -			58.257									58.257
35	Rail Transportation	- ditto -			20,705.202									20,705.202
36	Social Welfare,Relief and Resettlement	- ditto -			47.000				845.366					892.366
37	Science and Technology	- ditto -			2,220.890			5.000	2,108.768					4,334.658
38	Hotels and Tourism Services	- ditto -			40,226.314									40,226.314
39	Pensions and Gratuities	- ditto -			88.863									88.863
40	Gratuities and Commuted Pensions	- ditto -												
	Total		5,948,274.129	698,051.131	495,373.091	76,968.382		203,578.606	213,672.183	30,983.218	970,129.793	2,097.968		8,639,128.501

The Union Ministries and Departments

Schedule (4)

kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Home Affairs	The President of the Union or a person delegated by the President of the Union	241,047.591	1.245	61.357	39,430.637		32.803				280,573.633
2	Defence	- ditto -	1,486,337.109	27.941		1,264,028.380		209.507				2,750,602.937
3	Border Affairs	- ditto -	20,496.292	7.496	12,492.795	97,220.246		198.239				130,415.068
4	Foreign Affairs	- ditto -	38,415.039		4,390.120	28,037.106						70,842.265
5	Information	- ditto -	27,622.429			8,153.486						35,775.915
6	President's Office	- ditto -										
7	Religious Affairs	- ditto -	8,567.716		4,178.345	1,565.496						14,311.557
8	Co-operatives	- ditto -	4,928.458	20,835.185		3,600.470	306,000.000	21,675.000				357,039.113
9	Agriculture and Irrigation	- ditto -	228,565.684	3,252.283	135.338	451,943.994		6,023.023				689,920.322
10	Livestock Fisheries and Rural Development	- ditto -	29,828.291	22.109	177,810.661	305,645.784		574.020				513,880.865
11	Communications and Information Technology	- ditto -	1,729.994	63.945	113.220	9,063.350						10,970.509
12	Transport	- ditto -	17,128.963	12,540.118	167.205	44,009.677		732.264				74,578.227
13	Environmental Conservation and Forestry	- ditto -	14,177.584		293.020	5,248.718			25.000			19,744.322
14	Electric Power	- ditto -	17,198.784	4,796.054		126,704.044		6,242.493				154,941.375
15	Immigration and Population	- ditto -	19,325.461			735.930						20,061.391
16	Energy	- ditto -	637.221			11.100						648.321
17	Industry	- ditto -	9,036.229			2,327.129						11,363.358
18	Commerce	- ditto -	13,400.816	2.884	87.000	688.625			2,138.936			16,318.261
19	Sports	- ditto -	18,004.277		466.700	5,185.842						23,656.819
20	Education	- ditto -	1,131,447.135	175.950	84.045	267,306.204						1,399,013.334
21	Health	- ditto -	400,704.525	199.102	2,177.450	349,920.301						753,001.378
22	Mines	- ditto -	3,119.253		5.100	68.500						3,192.853
23	Culture	- ditto -	7,999.869		1.300	13,272.218						21,273.387
24	Finance	- ditto -	30,024.914	890,783.094	71,282.080	5,215.635		57,220.250	44,690.354			1,099,216.327
25	National Planning and Economic Development	- ditto -	14,820.977	5.007	83.782	12,821.858						27,731.624
26	Construction	- ditto -	103,191.609	1,897.413		554,756.450		2,374.534	5,000.000			667,220.006

The Union Ministries and Departments

Schedule (4) end
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
40	Grant and Loan to Tanintharyi Region Government	The President of the Union or a person delegated by the President of the Union			145,302.731							145,302.731
41	Grant and Loan to Bago Region Government	- ditto -			126,218.572							126,218.572
42	Grant and Loan to Magwe Region Government	- ditto -			141,615.380							141,615.380
43	Grant and Loan to Mandalay Region Government	- ditto -			121,641.901							121,641.901
44	Grant and Loan to Mon State Government	- ditto -			70,661.409							70,661.409
45	Grant and Loan to Rakhine State Government	- ditto -			137,629.340							137,629.340
46	Grant and Loan to Yangon Region Government	- ditto -			143,624.013							143,624.013
47	Grant and Loan to Shan State Government	- ditto -			213,572.403							213,572.403
48	Grant and Loan to Ayeyarwady Region Government	- ditto -			115,643.548							115,643.548
49	Grant to Region/ State for Pyidaungsu Hluttaw Development Monetary Fund	- ditto -			32,200.000							32,200.000
	Total		4,763,234.270	934,609.826	2,098,901.039	3,671,778.115	306,000.000	95,282.133	51,854.290			11,921,659.673

Union Ministries and Departments undertaken outside the Union Budget

Schedule (6)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of loans	Repayment of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Social Security Board Employment and Social Security	The President of the Union or a person delegated by the President of the Union	14,118.000			7,076.050						21,194.050
		Total	14,118.000			7,076.050						21,194.050

State-owned Economic Organizations

Schedule(7)
kyats in million

Serial Number	Subject	Responsible Person	Taxes	Receipts											
				Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total	
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union			31,705.103										31,705.103
2	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -			39,000.000										39,000.000
3	State-owned Economic Organizations under Ministry of Communication and Information Technology	- ditto -			392,200.000				18,358.728		38,304.254				448,862.982
4	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -			251,212.959				64.260						251,277.219
5	State-owned Economic Organizations under Ministry of Electric Power	- ditto -			1,871,876.271				28,504.205		171,903.907				2,072,284.383
6	State-owned Economic Organizations under Ministry of Eneergy	- ditto -			3,635,188.483										3,635,188.483
7	State-owned Economic Organizations under Ministry of Industry	- ditto -			203,196.391			1,736.195	233.172		7,528.149				212,693.907
8	State-owned Economic Organizations under Ministry of Mines	- ditto -			320,340.889										320,340.889
9	State-owned Economic Organizations under Ministry of Finance	- ditto -			380,701.063				878.424		1,317.636				382,897.123
10	State-owned Economic Organizations under Ministry of Rails Transportation	- ditto -			80,072.123				25,092.000		74,405.702				179,569.825
	Total				7,205,493.282			1,736.195	73,130.789		293,459.648				7,573,819.914

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State-owned Economic Organizations

Schedule(8)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures of Union Budget									Working Capital for carrying out their functions with their own fund	Total
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total Expenditures		
							Disbursement of Loans	Repayment of Loans					
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (12+13)
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union	12,255.150			2,882.594					15,137.744	19,820.835	34,958.579
2	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -	36,634.045			60.000					36,694.045		36,694.045
3	State-owned Economic Organizations under Ministry of Communication and Information Technology	- ditto -	53,758.648			116,810.529		15,532.687			186,101.864	216,704.539	402,806.403
4	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -	161,444.638			122.026		654.000	112.500		162,333.164	174,934.835	337,267.999
5	State-owned Economic Organizations under Ministry of Electric Power	- ditto -	136,955.704			471,798.077		26,407.439			635,161.220	1,669,975.150	2,305,136.370
6	State-owned Economic Organizations under Ministry of Energy	- ditto -	304,286.330			61,105.141		125,181.054			490,572.525	2,768,786.220	3,259,358.745
7	State-owned Economic Organizations under Ministry of Industry	- ditto -	167,279.589			255,947.861		47,181.433			470,408.883	103,331.554	573,740.437
8	State-owned Economic Organizations under Ministry of Mines	- ditto -	23,537.911			151.057					23,688.968	137,117.607	160,806.575
9	State-owned Economic Organizations under Ministry of Finance	- ditto -	378,010.349			23,176.588					401,186.937		401,186.937
10	State-owned Economic Organizations under Ministry of Rails Transportation	- ditto -	95,734.567			172,720.096		17,946.220			286,400.883	54,595.568	340,996.451
	Total		1,369,896.931			1,104,773.969		232,902.833	112.500		2,707,686.233	5,145,266.308	7,852,952.541

State-owned Economic Organizations undertaken outside the Union Budget Accounts

Schedule(9)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	State-owned Economic Organizations under Ministry of Transport	The President of the Union or a person delegated by the President of the Union			169,234.000				18,360.000		113,456.640			301,050.640
					169,234.000				18,360.000		113,456.640			301,050.640
		Total			169,234.000				18,360.000		113,456.640			301,050.640

State-owned Economic Organizations undertaken outside the Union Budget Accounts

Schedule(10)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								
			Current Expenditure	payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
							Disbursement of loans	Repayment of loans			
1	2	3	4	5	6	7	8	9	10	11	12
1	State-owned Economic Organizations under Ministry of Transport	The President of the Union or a person delegated by the President of the Union	145,305.520			141,461.724		6,254.980			293,022.224
		Total	145,305.520			141,461.724		6,254.980			293,022.224

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Cantonment Municipalities

Schedule (12)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the President of the Union	1,060.526			40.700						1,101.226
	Total		1,060.526			40.700						1,101.226

The Nay Pyi Taw Council

Schedule (14)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	The Nay Pyi Taw Council	Chairperson of the Nay Pyi Taw Council or a person delegated by the Chairperson of the Nay Pyi Taw Council	543.778		1,380.000	69,946.300						71,870.078
Total			543.778		1,380.000	69,946.300						71,870.078

The Nay Pyi Taw Development Committee

Schedule(15)
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	The Nay Pyi Taw Development Committee	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson of the Nay Pyi Taw Development Committee	329.607		32,989.311		16,430.000	38.000						49,786.918
Total			329.607		32,989.311		16,430.000	38.000						49,786.918

The Nay Pyi Taw Development Committee

Schedule (16)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of loans	Repayment of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	The Nay Pyi Taw Development Committee	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson of the Nay Pyi Taw Development Committee	25,005.032		16,430.000	8,368.752						49,803.784
		Total	25,005.032		16,430.000	8,368.752						49,803.784

Central Bank of Myanmar

Schedule (17)
kyats in million

Serial Number	Subject	Responsible Person	Taxes	Receipts from the State-owned Economic Organizations	Receipts									Total	
					Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings		
										Recovery of loans	Drawal of loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union			350,000.000					38,852.614					388,852.614
	Total				350,000.000				38,852.614					388,852.614	

Central Bank of Myanmar

Schedule (18)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								Total	
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings		
							Disbursement of loans	Repayment of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union	241,054.326			43,361.209						284,415.535
		Total	241,054.326			43,361.209						284,415.535